December 12, 2003

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572 28 Davis Avenue Poughkeepsie, N.Y. 12603

Subject:

Serial No. 10/664,210 09/17/03

Yong Meng Lee et al.

METHOD OF FORMING DOUBLE-GATE SEMICONDUCTOR-ON-INSULATOR (SOI) TRANSISTORS

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Stephen G. Stanton, registration number 35,690, as my associate attorney in this case. His telephone number is (610) 296-5194.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record